IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 5TH DECEMBER 2007 / 14TH AGRAHAYANA 1929

WP(C).No. 35937 of 2007(C)

PETITIONER:

M.NANDAKUMAR, PROPRIETOR, WINSOME
COLLECTIONS, OPP.PANTHEERANKAVU U.P.SCHOOL,
KOZHIKODE.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ
SRI.M.P.SHYJAL

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE, COMMERCIAL TAXES DEPARTMENT,
KOZHIKODE.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE.

3. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY,
KOZHIKODE.

BY GOVT. PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 35937 OF 2007

Dated: December 5, 2007

JUDGMENT

Aggrieved by Ext.P1 order of assessment, the petitioner filed Ext.P2 appeal before the 2nd respondent. The appeal was filed out of time and hence Ext.P4 application for condonation of delay as also Ext.P3 application for stay have been filed. While so, recovery steps have been initiated by Exts.P5 and P6 and hence this writ petition.

2. Now that an appeal, though belatedly filed and is pending consideration of the 2nd respondent, I feel that until the 2nd respondent considers the interlocutory applications filed by the petitioner, further proceedings pursuant to Exts. P5 and P6 should be deferred.

3. Accordingly I dispose of this writ petition directing the 2nd respondent to take up and consider Ext.P4 application for condonation of delay. Depending upon the outcome of Ext.P4 application for condonation of delay, the 2nd respondent shall also consider Ext.P3 stay petition filed by the petitioner. Orders on Exts.P3 and P4 shall be passed as expeditiously as possible, at any rate, within three weeks of production of a copy of this judgment. In the meantime further proceedings pursuant to Exts.P5 and

P6 shall be deferred for a period of 4 weeks.

The petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-